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Docket No. ATT 2003-0021

IN THE UNITED STATES
PATENT AND TRADEMARK OFFICE

Declaration and Power of Attorney

As a below named inventor, we hereby declare that:

Our residence, post office address and citizenship are as stated below next to my name.

We believe we are the original and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled **METHOD AND APPARATUS FOR UNIFYING AND SHARING OF BUSINESS SYSTEMS**, the specification of which was filed on January 14, 2004 under Serial No. 10/757,556.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by an amendment, if any, specifically referred to in this oath or declaration.

We acknowledge the duty to disclose all information known to us which is material to patentability as defined in Title 37, Code of Federal Regulations, 1.56.

We hereby claim foreign priority benefits under Title 35, United States Code, 119(a-d) or 365(a-b) of PCT or foreign application(s) for patent or inventors' certificate listed below or priority benefits under 119(e) of any United States provisional application(s) listed below and have also identified below any foreign application for patent or inventors' certificate having a filing date before that of the application on which priority is claimed:

None

We hereby claim the benefit under Title 35, United States Code, 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, 112, we acknowledge the duty to disclose all information known to us to be material to patentability as defined in Title 37, Code of Federal Regulations, 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

None

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

We hereby appoint the attorney(s) associated with Customer Number 26652 (AT&T Corp.) with full power of substitution and revocation, to prosecute said application, to make alterations and amendments therein, to receive the patent, and to transact all business in the Patent and Trademark Office connected therewith.

We also appoint Raymond R. Moser, Jr.; Reg. No. 34,682; Kin-Wah Tong, Reg. No. 39,400; Eamon J. Wall, Reg. No. 39,414; Steven M. Hertzberg, Reg. No. 41,834; Robert Brush, Reg. No. 45,710; Frank Tolin, Reg. No. 50,765; John M. Kelly, Reg. No. 33,920; and Jorg Tony Villabon, Reg. No. 52,322 of Moser, Patterson & Sheridan, LLP as associate attorneys, with full power to prosecute said application, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

Please address all correspondence to Mr. S. H. Dworetsky, AT&T Corp., P.O. Box 4110, Middletown, New Jersey 07748. Telephone calls should be made to Kin-Wah Tong at 732-530-9404.

Full name of 1st joint inventor: Roger B. ABOUJAOUDE

Inventor's signature _____ Date _____

Residence: 60 Dune Road, Ocean Township, Monmouth County, New Jersey 07712

Citizenship: USA

Post Office Address: Same as Above

Full name of 2nd joint inventor: Hossein ESLAMBOLCHI

Inventor's signature _____ Date _____

Residence: 13826 Moon Lane, Los Altos Hills, Santa Clara County, California 94022

Citizenship: USA

Post Office Address: Same as Above

Full name of 3rd joint inventor: Saeid SHARIATI

Inventor's signature S. Shariati Date 5-26-04

Residence: 5 Catawaba Lane, Annandale, Hunterdon County, New Jersey 08801

Citizenship: USA

Post Office Address: Same as Above

Full name of 4th joint inventor: Robert Joseph SLOAN

Inventor's signature _____ Date _____

Residence: 373 Orenda Circle, County of Union, Westfield, New Jersey 07090

Citizenship: USA

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Full name of 1st joint inventor: Roger B. ABOUJAOUDE

Inventor's signature *R. Aboujaoude* Date 5/12/04

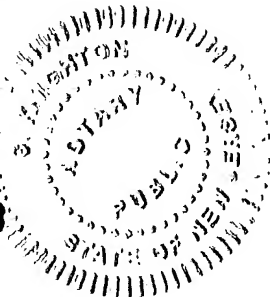
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Post Office Address: Same as Above

CHARLOTTE KINGTON
NOTARY PUBLIC OF NEW JERSEY
MY COMM. EXPIRES JUNE 17, 2008

Charlotte Kington



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